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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO EASTERN DIVISION

UNITED STATES OF AMERICA.

Petitioner.

Case No. 2:10-cv-763

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JUDGE WATSON

WILLIAM W. NUCKLOS,

Respondent.

ORDER GRANTING PETITION TO ENFORCE INTERNAL REVENUE SUMMONSES

Upon review of the Petition to Enforce Internal Revenue Summons, the supporting Declaration of Revenue Officer Jonathan Johnson, and the Internal Revenue Service summonses attached thereto, the Court hereby finds as follows:

The Internal Revenue Service ("IRS") is conducting an investigation into the tax liability of William Nucklos ("Respondent") for the 2005, 2006, 2007, and 2008 tax years. In addition, the IRS is conducting an investigation for the collection of tax liability of Respondent and Shirley Nucklos for the 1993 through 2001 tax years. Through the summonses, the IRS seeks books, papers, records, and other data not already in the possession of the IRS which are relevant to both the determination of tax liability and the collection of the outstanding tax liability. After proper issuance and service of the summonses on Respondent, he failed to comply with the summonses and appear at the IRS Office in Columbus, Ohio, in accordance with the summonses, on February 17, 2010, at 9:00 a.m.

The United States, having made out a *prima facie* case for enforcement of the IRS

Summonses, and Respondent having failed to present any defenses in opposition to the Petition to Enforce Internal Revenue Service Summonses as ordered by this Court in its Order entered September 9, 2010 (Doc. No. 3), the Court grants the Petition to Enforce Internal Revenue Service Summonses and

ORDERS that Respondent, William Nucklos, appear before Revenue Officer Jonathan Johnson, or any other duly appointed IRS Revenue Officer, at the IRS Office at 200 N. High Street, Room 425, Columbus, Ohio 43215-2463 on **November 10, 2010, at 10:00 a.m.**, to give testimony and produce all documents and records as set forth in the February 1, 2010 summonses.

Entered this \_\_\_\_ day of November, 2010.

IT IS SO ORDERED.

MICHAEL H. WATSON, JUDGE UNITED STATES DISTRICT COURT